

FINNISHTAXADMINISTRATION

Date 29.3.2001 OUI"

Ref. 606/6512001

Your Ref.

Mr Sergei Dunajev  
Head of International Cooperation  
Department  
Ministry of Taxation of the Russian  
Federation  
Neglilmaya, 23  
103381 MOSCOW  
Russia

EXCHANGE OF INFORMATION

Dear Mr Dunajev

Referring to Article 17 of the Tax Convention between our countries we would request your assistance and information regarding the following matter.

The Uusimaa Regional Tax Office is conducting a tax audit in Clausen companies. In connection with these tax audits we would like to request the following information concerning the Russian company ZAO Clausen St. Petersburg, Pulkovskoje Shosse 9/3, 196240 St. Petersburg, Russia, Tel. + 7-812-1233563, Fax. + 7-812-1233558.

1. The leadership of the company, who are the members of the Board, who is managing director etc.?
2. Who are the shareholders at present?
3. How many employees there are in the company, a list of employees would be useful
4. Copies of the financial statements 1995 - 1999

In addition to this we would like to request if the following invoices from Clausen International Ltd are entered into the books of ZAO Clausen as purchases.

Please find enclosed copies of invoices. These invoices are probably related to the work done in Sotshi.

1. Advance invoice paid in cash 8.6.1997 for the machinery of Perconta FIM 78.000,00.
2. Invoice 31.7.1997 USD 15.000,00 for the equipment of information, security and handling of money.
3. set-off invoice 31.12.1998 USD 190.000,00.

The following invoices on the other hand are probably related to the work done in Moscow Station in St. Petersburg.

4. Partial payment FIM 81.000,00 of the invoice 25/95 (total amount FIM 702.488,00)
5. Invoice 2.1.1996 the first partial payment of the second instalment FIM 227.512,00
6. Invoice 8.1.1996 the second partial payment of the first instalment FIM 675.000,00
7. Invoice 8.1.1996 the second partial payment of the first instalment FIM 675.000,00
8. partial instalment to invoice in Helsinki 8.3.1996 FIM 300.000,00.

We are also interested if there are any other purchases (than invoices 1 - 3) from Oy Clausen International Ltd under period 1997 - 19997

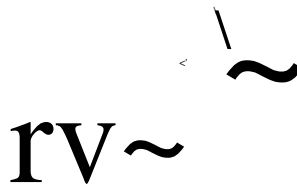
Are there any sales from ZAO Clausen to Oy Clausen Export Ltd. Under period 1995 19977

Are there in the book-keeping of ZAO Clausen any payments to Mr. Vesa Jokela (born 11 Aug. 1964) or to Mr. Jouko Raita (born 31. March 1956).

We hope that you are able to assist us in this matter and are looking forward to hearing from you soon.

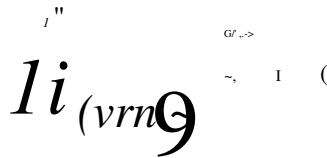
Yours sincerely

Inspector General



C Jarmo Mielonen

Inspector General



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**МИНИСТЕРСТВО**

**РОССИЙСКОГО <1> ЕДИНСТВЕННОГО**

**НАЦИОНАЛЬНОГО АГЕНТСТВА**

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**Mr. Jarmo Mielonen,  
Inspector General**

**Tax Auditing Unit National  
Board of Taxes Finnish Tax  
Administration**

Verohallitus P. O. Box 325  
00531 Helsinki  
Finland

*Your ref No. 606/65/2001, case of the Russian company ZAO "Clausen St. Petersburg"  
Tax years: 1995 -1999*

Dear Mr. Mielonen,

On 29 March, 2001 you presented request for information under article 17 of the Tax Treaty between our two countries.

During our investigation we found out the following.

ZAO "Clausen St. Petersburg" was founded on June 1, 1994. Founders of the above-mentioned company are the Finnish citizen Mr. Youko Raita (Arhipanpolku 2 B 00426, Helsinki, Finland), the Finnish company "Gibrid Ltd." (Arhipanpolku 2 B 00426, Helsinki, Finland) and the Finnish company "Clausen International Ltd" (Arhipanpolku 2 B 00426, Helsinki, Finland).

All bank operations of the Russian company ZAO "Clausen St. Petersburg" were suspended because the company had not submitted tax returns.

There was no information found out about the relationships between the Russian company ZAO "Clausen St. Petersburg" and Finnish companies "Clausen International Ltd." and "Clausen Export Ltd." because Russian tax authorities had been unable to contact the company ZAO "Clausen St. Petersburg".

As we have any additional information we shall provide you as soon as it is possible.

This information is provided under Article 17 above-mentioned and its use is covered accordingly.

Sincerely yours,

Deputy Minister

*JOJ)dr*

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MINISTRY OF TAXATION OF THE

INTERNATIONAL COOPERATION DEPARTMENT

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